

9/10/01  
RECEIVED  
LEGISLATIVE AUDITOR  
2001 JAN -5 AM 10:08

RAPIDES ASSOCIATION FOR RETARDED CITIZENS  
ALEXANDRIA LOUISIANA

FINANCIAL REPORTS  
JUNE 30, 2000

**Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.**

Release Date 2-7-01

## TABLE OF CONTENTS

## PAGE

Independent Auditors' Report	1-2
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	3-4
FINANCIAL SECTION	
Combined Statement of Financial Position	6
Combined Statement of Activities	7
Combined Statement of Cash Flows	8
NOTES TO FINANCIAL STATEMENTS	9-11
SUPPLEMENTAL DATA	
Combining Statement of Financial Position	13
Combining Statement of Activities	14
Combining Statement of Cash Flows	15
Rapides Association For Retarded Citizens	
Statement of Financial Position	16
Statement of Activities	17
Schedule of Expenses	18-19
Statement of Cash Flows	20

**TABLE OF CONTENTS**  
**(Continued)**

**John Eskew Training Center**

Statement of Financial Position	21
Statement of Activities	22
Statement of Cash Flows	23
Schedule of Projects	24
Schedule of Findings, Questioned Costs and Corrective Action	25
Schedule of Allowable Cost Attributed to the OMR Contract	26-27

B  
H  
S

# BRUCE H. STAGG

CERTIFIED PUBLIC ACCOUNTANT

3206 MACARTHUR DRIVE  
ALEXANDRIA, LOUISIANA 71301  
PHONE: (318) 443-7237  
FAX: (318) 442-2652

## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Rapides Association for Retarded Citizens  
Alexandria, Louisiana

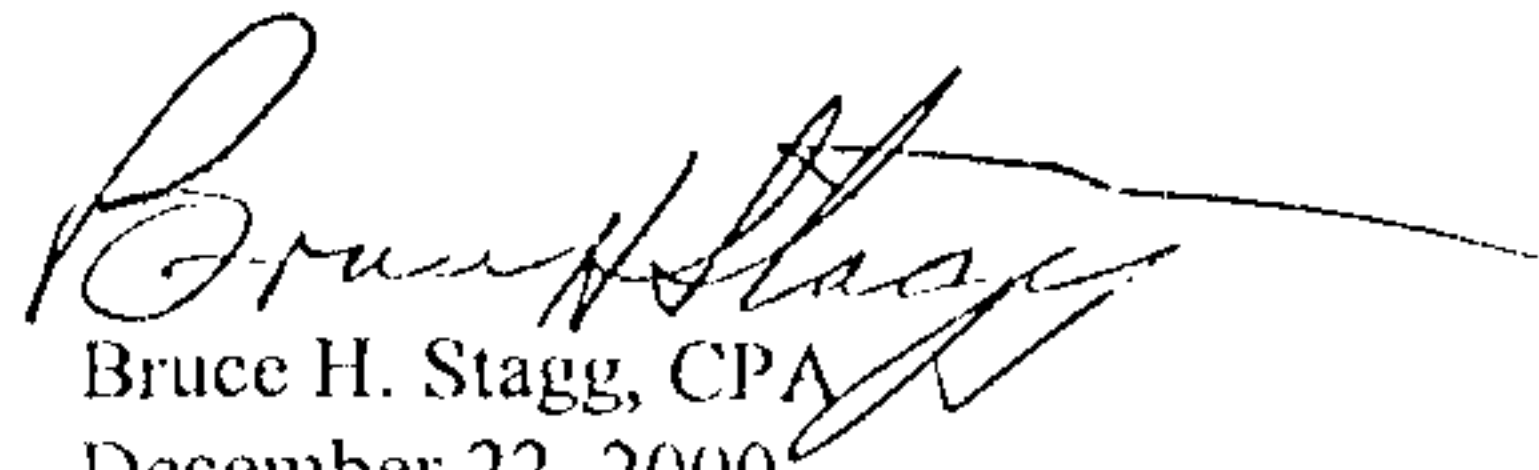
I have audited the accompanying statements of financial position of the Rapides Association for Retarded Citizens (a non-profit organization) as of June 30, 2000, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Association's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. I believe that my audit provides a reasonable basis for my opinion.

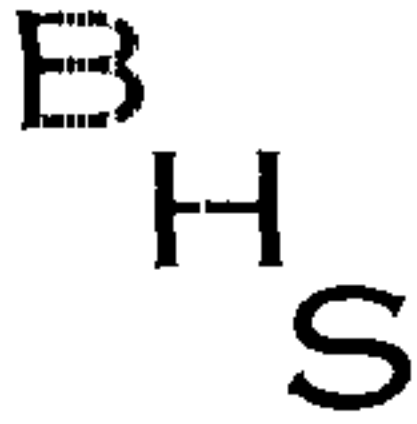
In my opinion the statements of financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Rapides Association for Retarded Citizens as of June 30, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated December 22, 2000 on my consideration of the Associations internal control over financial reporting and my test of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was conducted for the purpose of forming an opinion on the statements of financial position, activities and cash flows taken as a whole. The financial information listed as "Supplemental Data" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of Rapides Association For Retarded Citizens. This information has been subjected to the auditing procedures applied in the audit of the financial statements, and in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.



Bruce H. Stagg, CPA  
December 22, 2000



# BRUCE H. STAGG

CERTIFIED PUBLIC ACCOUNTANT

3206 MACARTHUR DRIVE  
ALEXANDRIA, LOUISIANA 71301  
PHONE: (318) 443-7297  
FAX: (318) 442-2652

## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To The Board of Commissioners  
Rapides Association for Retarded Citizens  
Alexandria, Louisiana

I have audited the accompanying statements of position, activities and cash flows of the Rapides Association for Retarded Citizens, as of and for the year ended June 30, 2000, and have issued my report thereon dated December 22, 2000, I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the Rapides Association for Retarded Citizens general purpose financial statements are free of material misstatements, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

### Internal Control Over Reporting

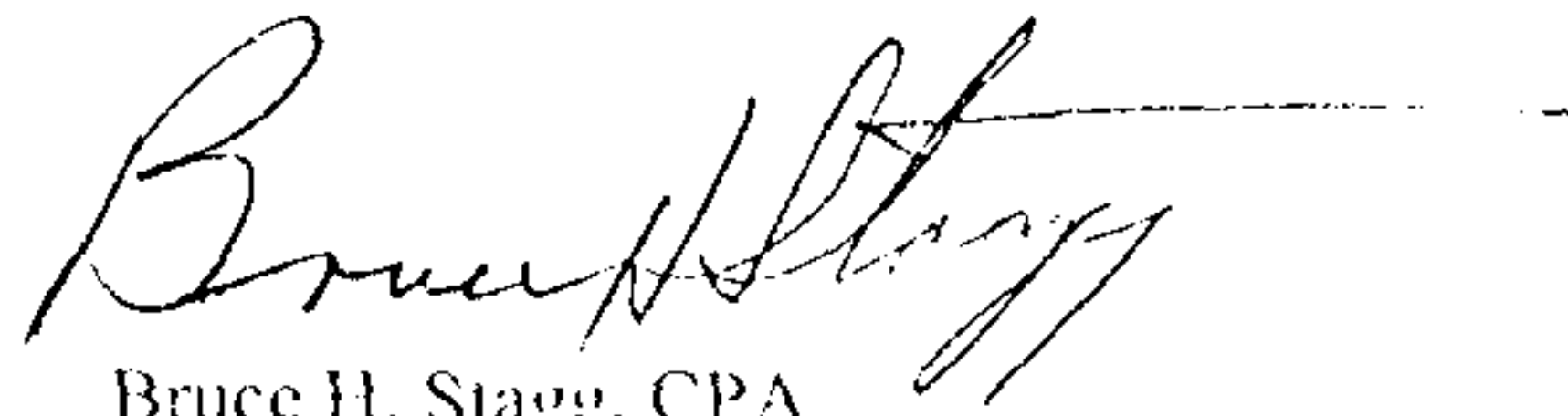
In planning and performing my audit, I considered the Rapides Association for Retarded Citizens, internal control over general purpose financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions.

Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect the Rapides Association for Retarded Citizens ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 2000-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe item 2000-1 of the reportable conditions described above is a material weakness.

This report is intended for the information of management, and federal awarding agencies and pass-through entities..



Bruce H. Stagg, CPA  
December 22, 2000

## FINANCIAL SECTION



RAPIDES ASSOCIATION FOR RETARDED CITIZENS  
Alexandria, Louisiana

COMBINED STATEMENT OF FINANCIAL POSITION  
June 30, 2000

ASSETS

CURRENT ASSETS

Cash and equivalents	\$ 543,282
Accounts Receivable	69,896
Prepaid expenses	4,886
Accrued interest	<u>9,665</u>

Total current assets \$ 627,729

PROPERTY, PLANT AND EQUIPMENT

Buildings	50,335
Major movable equipment	57,187
Motor vehicles	189,639
Less accumulated depreciation	<u>(218,991)</u>

Total property, plant and equipment 78,170

OTHER ASSETS

Deposits W/C Insurance	1,455
Deposit on Vans	<u>14,000</u>

Total other assets 15,455

TOTAL ASSETS \$ 721,354

LIABILITIES AND NET ASSETS

LIABILITIES

Employee withholdings	3,504
Accounts Payable	<u>9,340</u>

Total liabilities 12,844

NET ASSETS-UNRESTRICTED 708,510

TOTAL LIABILITIES AND NET ASSETS \$ 721,354

See Notes to Financial Statements

RAPIDES ASSOCIATION FOR RETARDED CITIZENS  
Alexandria, Louisiana

COMBINED STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2000

PUBLIC SUPPORT AND REVENUES

Contributions	\$ 450
<i>Fees and contracts</i>	
OCDD contract	216,839
LRS contract	16,977
Medicaid waivers	275,087
SIL	332,437
Weslyn contract	18,149
Membership dues	793
Interest income	15,804
Project revenue	16,821
Client Loans (Net)	164
Coke sales	8,545
Client/employee meals/miscellaneous	<u>16,670</u>

TOTAL PUBLIC SUPPORT AND REVENUE	\$ <u>918,736</u>
----------------------------------	-------------------

EXPENSES

Administrative and General	161,507
Plant Operations and Maintenance	34,231
Capital Asset Cost	26,906
Coke Purchases	5,372
Coffee (net)	50
Dietary	18,729
Employee Bonus	1,800
Flower Fund (net)	1,695
Miscellaneous	6,446
Therapeutic and Training	<u>609,285</u>

TOTAL EXPENSES	<u>866,021</u>
----------------	----------------

NET FROM OPERATIONS	<u>52,715</u>
---------------------	---------------

OTHER INCOME

Sale of Van	<u>1,838</u>
-------------	--------------

CHANGE IN NET ASSETS	54,553
----------------------	--------

NET ASSETS, Beginning of year	<u>653,957</u>
-------------------------------	----------------

NET ASSETS, End of year	<u>\$ 708,510</u>
-------------------------	-------------------

See Notes to Financial Statements.

RAPIDES ASSOCIATION FOR RETARDED CITIZENS  
Alexandria, Louisiana

COMBINED STATEMENT OF CASH FLOWS  
For the Year Ended June 30, 2000

OPERATING ACTIVITIES

Change in net assets	\$ 52,715
Adjustment to reconcile changes in net assets to net cash provided by operating activities	
Depreciation	28,988
(Increase) decrease in	
Accounts receivable	80,690
Prepaid Expenses	662
Accrued interest	(7,417)
(Increase) decrease in	
Accounts payable	7,186
Employee withholdings	<u>(10,753)</u>
 Net cash provided by operating activities	 <u>152,071</u>

INVESTING ACTIVITIES

Deposit on Van	(7,000)
Sale of old Van	<u>1,838</u>
 Net Investing Activities	 <u>(5,162)</u>

NET INCREASE IN CASH AND  
CASH EQUIVALENTS

146,909

CASH AND CASH EQUIVALENTS,  
BEGINNING OF YEAR

396,373

CASH AND CASH EQUIVALENTS,  
END OF YEAR

\$ 543,282

See Notes to Financial Statements.

RAPIDES ASSOCIATION FOR RETARDED CITIZENS  
Alexandria, Louisiana

NOTES TO FINANCIAL STATEMENTS

NOTE 1. NATURE OF ACTIVITIES

The Rapides Association for Retarded Children, Inc. was incorporated in the State of Louisiana on February 10, 1955, as a non profit organization. According to its charter the primary purpose of the Association is to promote the general welfare of mentally retarded children in Rapides Parish and to aid parents and families in the solution of personal and social problems arising from mental retardation. It shall provide facilities for the evaluation, care, treatment and education of mentally retarded children in the Parish. The organization is supported primarily through contracts for services with various governmental agencies, which accounts for over 90% of their total revenue. The organization is established as a dues paying organization and open to anyone in Rapides Parish, upon payment of their dues. The collection of dues amounted to \$793 for the year ended June 30, 2000.

CONTRIBUTING SERVICES

During the year ended June 30, 2000, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded. In addition many individuals volunteer their time at the facility.

ESTIMATES

The preparation of financial statements in conformity with Generally Accepted Accounting Principles require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

PROPERTY AND EQUIPMENT

Donations of property and equipment (if any) are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. The organization has not received any restricted assets, or cash required to acquire restricted assets, in many years, but, if some are received they will be properly recorded. Property and equipment are depreciated using the straight line method.

RAPIDES ASSOCIATION FOR RETARDED CITIZENS  
Alexandria, Louisiana

NOTES TO FINANCIAL STATEMENTS  
(Continued)

NOTE 2.- FINANCIAL STATEMENT PRESENTATION

In 1996, the organization adopted statements of financial accounting standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117, the organization is required to report information regarding its financial position and activities according to three classes of net assets: Unrestricted net assets, Temporarily restricted net assets, and Permanently restricted net assets. In addition, the organization is required to present a statement of cash flows. As permitted by this new statement, the organization has discontinued its use of fund accounting and has, accordingly, reclassified its financial statements to present the three classes of net assets as required. This reclassification had no effect on the change in net assets for 2000. The organization presently has no restricted assets, therefore, only unrestricted assets are reported in these financial statements.

CONTRIBUTIONS

The organization also adopted SFAS No. 116, "Accounting for Contributions Received and Contributions Made," in 1996. In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. The organization presently receives no restricted contributions, nor have they received any during the past few years, therefore, the adoption of this statement has had no effect on the financial statements.

INCOME TAXES

The organization is a Not-for-Profit organization that is exempt from income taxes under Section 501 (C) (3) of the Internal Revenue Code.

CASH AND CASH EQUIVALENT

For purposes of the statements of cash flows, the organization considers all checking accounts and bank certificates of deposits to be cash equivalent.

DESCRIPTION OF LEASING ARRANGEMENTS

The real estate upon which the building and facilities are located belongs to the City of Alexandria and is provided to the organization at no cost.

RAPIDES ASSOCIATION FOR RETARDED CITIZENS  
Alexandria, Louisiana

NOTES TO FINANCIAL STATEMENTS  
(CONTINUED)

DEPOSITS

The organization, maintains cash in various checking, savings and certificates of deposit in various banks in the area. At year end, the carrying amount of the organization's deposits were \$543,282 and the bank balance was \$563,955. Of the bank balances \$200,000 was covered by federal depository insurance. The remaining balance of \$363,955 was not insured or collateralized.

FIXED ASSETS

A summary of fixed assets follows:

	<u>BALANCE</u> <u>JUNE 30, 1999</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>JUNE 30, 2000</u>
Buildings	\$ 50,335	\$ -	\$ -	\$ 50,335
Major movable equipment	57,187	-	-	57,187
Motor vechiles	<u>192,739</u>	<u>-</u>	<u>3,100</u>	<u>189,639</u>
Total fixed assets	300,261	-	3,100	297,161
Accumulated depreciation	<u>193,103</u>	<u>28,988</u>	<u>3,100</u>	<u>218,991</u>
NET FIXED ASSETS	\$107,158	\$28,988	\$ -	\$ 78,170

The following useful lives are used to compute depreciation:

Buildings	25-30 years
Major movable equipment	5 years
Motor vehicles	4 years

## SUPPLEMENTAL DATA



RAPIDES ASSOCIATION FOR RETARDED CITIZENS  
Alexandria, Louisiana

COMBINING STATEMENT OF FINANCIAL POSITION  
June 30, 2000

	<u>RARC</u>	<u>JETC</u>	<u>COMBINED</u>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and equivalents	\$ 441,580	\$ 101,702	\$ 543,282
Accounts Receivable	69,896	-	69,896
Prepaid expenses	4,886	-	4,886
Accrued interest	<u>7,992</u>	<u>1,673</u>	<u>9,665</u>
Total current assets	<u>524,354</u>	<u>103,375</u>	<u>627,729</u>
<b>PROPERTY, PLANT AND EQUIPMENT</b>			
Buildings	50,335	-	50,335
Major movable equipment	36,379	20,808	57,187
Motor vehicles	189,639	-	189,639
Less accumulated depreciation	<u>209,872</u>	<u>9,119</u>	<u>218,991</u>
Total property, plant and equipment	<u>66,481</u>	<u>11,689</u>	<u>78,170</u>
<b>OTHER ASSETS</b>			
Deposits W/C Insurance	1,455	-	1,455
Deposit on Vans	<u>14,000</u>	<u>-</u>	<u>14,000</u>
Total other assets	<u>15,455</u>	<u>-</u>	<u>15,455</u>
<b>TOTAL ASSETS</b>	<u>\$ 606,290</u>	<u>\$ 115,064</u>	<u>\$ 721,354</u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>LIABILITIES</b>			
Employee withholdings	3,504	-	3,504
Accounts Payable	<u>9,340</u>	<u>-</u>	<u>9,340</u>
Total liabilities	<u>12,844</u>	<u>-</u>	<u>12,844</u>
<b>NET ASSETS UNRESTRICTED</b>	<b>593,446</b>	<b>115,064</b>	<b>708,510</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><b>\$ 606,290</b></u>	<u><b>\$ 115,064</b></u>	<u><b>\$ 721,354</b></u>

See Notes to Financial Statements.



RAPIDES ASSOCIATION FOR RETARDED CITIZENS  
Alexandria, Louisiana

COMBINING STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2000

	<u>RARC</u>	<u>JETC</u>	<u>COMBINED</u>
PUBLIC SUPPORT AND REVENUES			
Contributions	\$ -	\$ 450	\$ 450
Fees and contracts			
OCDD contract	216,839	-	216,839
LRS contract	16,977	-	16,977
Medicaid waivers	275,087	-	275,087
SIL	332,437	-	332,437
Weslyn contract	18,149	-	18,149
Membership dues	793	-	793
Interest income	14,096	1,708	15,804
Project revenue	-	16,821	16,821
Client Loans (Net)	-	164	164
Coke sales	-	8,545	8,545
Client/employee meals/miscellaneous	<u>14,612</u>	<u>2,058</u>	<u>16,670</u>
 TOTAL PUBLIC SUPPORT AND REVENUE	 <u>888,990</u>	 <u>29,746</u>	 <u>918,736</u>
 EXPENSES			
Administrative and General	161,507	-	161,507
Plant Operations and Maintenance	34,231	-	34,231
Capital Asset Cost	26,906	-	26,906
Coke Purchases	-	5,372	5,372
Coffee (net)	-	50	50
Dietary	18,729	-	18,729
Employee Bonus	-	1,800	1,800
Flower Fund (net)	-	1,695	1,695
Miscellaneous	-	6,446	6,446
Therapeutic and Training	<u>609,285</u>	<u>-</u>	<u>609,285</u>
 TOTAL EXPENSES	 <u>850,658</u>	 <u>15,363</u>	 <u>866,021</u>
 NET FROM OPERATIONS	 38,332	 14,383	 52,715
 OTHER INCOME			
Sale of Van	<u>1,838</u>	<u>-</u>	<u>1,838</u>
 CHANGE IN NET ASSETS	 <u>40,170</u>	 <u>14,383</u>	 <u>54,553</u>
 NET ASSETS, Beginning of year	 <u>553,276</u>	 <u>100,681</u>	 <u>653,957</u>
 NET ASSETS, End of year	 <u>\$ 593,446</u>	 <u>\$ 115,064</u>	 <u>\$ 708,510</u>

See Notes to Financial Statements.

RAPIDES ASSOCIATION FOR RETARDED CITIZENS  
Alexandria, Louisiana

COMBINING STATEMENT OF CASH FLOWS  
For the Year Ended June 30, 2000

	<u>RARC</u>	<u>JETC</u>	<u>TOTALS</u>
OPERATING ACTIVITIES			
Change in net assets	\$ 37,320	\$ 15,395	\$ 52,715
Adjustment to reconcile changes in net assets to net cash provided by operating activities			
Depreciation	26,907	2,081	28,988
(Increase) decrease in			
Accounts receivable	80,690	-	80,690
Prepaid Expenses	662	-	662
Accrued interest	(5,931)	(1,486)	(7,417)
Increase (decrease) in			
Accounts payable	7,186	-	7,186
Employee withholdings	(10,753)	-	(10,753)
Net cash provided by operating activities	136,081	15,990	152,071
INVESTING ACTIVITIES			
Deposit on Van	(7,000)	-	(7,000)
Sale of old Van	1,838	-	1,838
Net Investing Activities	(5,162)	-	(5,162)
NET INCREASE IN CASH AND CASH EQUIVALENTS	130,919	15,990	146,909
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	310,661	85,712	396,373
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 441,580</u>	<u>\$ 101,702</u>	<u>\$ 543,282</u>

See Notes to Financial Statements.

RAPIDES ASSOCIATION FOR RETARDED CITIZENS  
Alexandria, Louisiana

STATEMENT OF FINANCIAL POSITION  
June 30, 2000

ASSETS

CURRENT ASSETS

Cash and equivalents	\$ 441,580
Accounts Receivable	69,896
Accrued interest	7,992
Prepaid expenses	<u>4,886</u>

Total current assets		\$ <u>524,354</u>
----------------------	--	-------------------

PROPERTY, PLANT AND EQUIPMENT

Buildings	50,335
Major movable equipment	36,379
Motor vehicles	189,639
Less accumulated depreciation	<u>(209,872)</u>

Total property, plant and equipment		<u>66,481</u>
-------------------------------------	--	---------------

OTHER ASSETS

Deposits W/C Insurance	1,455
Deposit on Vans	<u>14,000</u>

Total Other Assets		<u>15,455</u>
--------------------	--	---------------

TOTAL ASSETS		\$ <u><u>606,290</u></u>
--------------	--	--------------------------

LIABILITIES AND NET ASSETS

LIABILITIES

Employee withholdings	3,504
Accounts Payable	<u>9,340</u>

Total liabilities		<u>12,844</u>
-------------------	--	---------------

NET ASSETS		<u>593,446</u>
------------	--	----------------

TOTAL LIABILITIES AND FUND BALANCE		\$ <u><u>606,290</u></u>
------------------------------------	--	--------------------------

See Notes to Financial Statements.

RAPIDES ASSOCIATION FOR RETARDED CITIZENS  
Alexandria, Louisiana

STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2000

PUBLIC SUPPORT AND REVENUES

Fees and contracts	
OCDD contract	\$ 216,839
LRS contract	16,977
Medicaid waivers	275,087
SIL	332,437
Weslyn contract	18,149
Membership dues	793
Interest income	14,096
Client/employee meals/miscellaneous	<u>14,612</u>

TOTAL PUBLIC SUPPORT  
AND REVENUE

888,990

EXPENSES

Administrative and General	161,507
Plant Operations and Maintenance	34,231
Capital Asset Cost	26,906
Dietary	18,729
Therapeutic and Training	<u>609,285</u>

TOTAL EXPENSES

850,658

NET FROM OPERATIONS

38,332

OTHER INCOME

Sale of Van	<u>1,838</u>
-------------	--------------

CHANGE IN NET ASSETS

40,170

NET ASSETS, Beginning of year

553,276

NET ASSETS, End of year

\$ 593,446

See Notes to Financial Statements

RAPIDES ASSOCIATION FOR RETARDED CITIZEN  
Alexandria, Louisiana

SCHEDULE OF EXPENSES  
For the Year Ended June 30, 2000

ADMINISTRATIVE AND GENERAL

Salaries - Administrator	\$ 38,018
Salaries - Assistant Administrator	25,569
Salaries - Clerical	23,202
Payroll Taxes	6,639
Unemployment tax	1,231
Insurance	
Van	6,136
Worker's Comp	2,309
Licenses	498
Office Supplies	5,549
Advertising	263
Membership dues	8,941
Motor Vehicle Expenses	20,702
Postage	796
Audit	5,500
Telephone	5,914
Training, In-Service	2,732
Travel & Seminars	5,957
Other	<u>1,551</u>

Total Administrative and General	<u>161,507</u>
----------------------------------	----------------

PLANT OPERATION AND MAINTENANCE

Salaries & Wages	4,398
Repairs & Maintenance, Buildings & Grounds	10,429
Insurance Building	3,957
Utilities	10,356
Supplies	<u>5,091</u>

Total Plant Operation and Maintenance	<u>34,231</u>
---------------------------------------	---------------

CAPITAL ASSET COST

Depreciation - Buildings	1,347
Depreciation - Furniture & Equipment	3,119
Depreciation - Vans	<u>22,440</u>

Total Capital Asset Cost	<u>\$ 26,906</u>
--------------------------	------------------

RAPIDES ASSOCIATION FOR RETARDED CITIZEN  
Alexandria, Louisiana

SCHEDULE OF EXPENSES  
For the Year Ended June 30, 2000

DIETARY

Salaries	\$ 6,451
Payroll Taxes	494
Unemployment tax	378
Insurance-Workman's Compensation	172
Food	1,292
Supplies	<u>9,942</u>

Total Dietary	<u>18,729</u>
---------------	---------------

THERAPEUTIC AND TRAINING

Salaries	528,667
Payroll Taxes	40,443
Unemployment tax	19,485
Employee Benefit	5,322
Medical & Nursing	1,300
Insurance-Workman's Compensation	<u>14,068</u>

Total Therapeutic & Training	<u>609,285</u>
------------------------------	----------------

TOTAL EXPENSES	<u><u>\$ 850,658</u></u>
----------------	--------------------------

See Notes to Financial Statements

RAPIDES ASSOCIATION FOR RETARDED CITIZENS  
Alexandria, Louisiana

STATEMENT OF CASH FLOWS  
For the Year Ended June 30, 2000

	<u>RARC</u>
OPERATING ACTIVITIES	
Change in net assets	\$ 37,320
Adjustment to reconcile changes in net assets to net cash provided by operating activities	
Depreciation	26,907
(Increase) decrease in	
Accounts receivable	80,690
Prepaid Expenses	662
Accrued interest	(5,931)
Increase (decrease) in	
Accounts payable	7,186
Employee withholdings	<u>(10,753)</u>
Net cash provided by operating activities	136,081
INVESTING ACTIVITIES	
Deposit on Van	(7,000)
Sale of old Van	<u>1,838</u>
Net Investing Activities	<u>(5,162)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	130,919
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>310,661</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 441,580</u></u>

See Notes to Financial Statements

RAPIDES ASSOCIATION FOR RETARDED CITIZENS  
John Eskew Training Center  
Alexandria Louisiana

STATEMENT OF FINANCIAL POSITION  
June 30, 2000

ASSETS

CURRENT ASSETS

Cash and Equivalent	\$ 101,702
Accrued interest	<u>1,673</u>

TOTAL CURRENT ASSETS		\$	103,375
----------------------	--	----	---------

FIXED ASSETS

Equipment	20,808
Accumulated Depreciation	<u>(9,119)</u>

NET FIXED ASSETS			<u>11,689</u>
------------------	--	--	---------------

TOTAL ASSETS		\$	<u><u>115,064</u></u>
--------------	--	----	-----------------------

LIABILITIES AND NET ASSETS

LIABILITIES

TOTAL LIABILITIES			<u>-</u>
-------------------	--	--	----------

NET ASSETS UNRESTRICTED			<u>115,064</u>
-------------------------	--	--	----------------

TOTAL LIABILITIES AND NET ASSETS		\$	<u><u>115,064</u></u>
----------------------------------	--	----	-----------------------

See Notes to Financial Statements



RAPIDES ASSOCIATION FOR RETARDED CITIZENS  
John Eskew Training Center  
Alexandria Louisiana

STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2000

REVENUES

Project Revenue-Net(Schedule)	\$ 16,821
Contributions	450
Interest Earned	1,708
Client Loans (Net)	164
Coke Sales	8,545
Miscellaneous	<u>2,058</u>

TOTAL REVENUES	<u>29,746</u>
----------------	---------------

EXPENSES

Coke Purchases	5,372
Employee Bonus	1,800
Flower Fund (Net)	1,695
Coffee (net)	50
Miscellaneous	<u>6,446</u>

TOTAL EXPENSES	<u>15,363</u>
----------------	---------------

CHANGE IN NET ASSETS	14,383
----------------------	--------

NET ASSETS, BEGINNING OF YEAR	<u>100,681</u>
-------------------------------	----------------

NET ASSETS, END OF YEAR	<u><u>\$ 115,064</u></u>
-------------------------	--------------------------

See Notes to Financial Statements

RAPIDES ASSOCIATION FOR RETARDED CITIZENS

John Eskew Training Center

Alexandria, Louisiana

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2000

	JETC
OPERATING ACTIVITIES	
Change in net assets	\$ 15,395
Adjustment to reconcile changes in net assets to net cash provided by operating activities	
Depreciation	2,081
(Increase) decrease in Accrued interest	<u>(1,486)</u>
Net cash provided by operating activities	15,990
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>85,712</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 101,702</u>

See Notes to Financial Statements.

# RAPIDES ASSOCIATION FOR RETARDED CITIZENS

John Eskew Training Center  
Alexandria Louisiana

## PROJECT SCHEDULE

For the Year Ended June 30, 2000

PROJECT	REVENUE	SALARIES	WORKER'S COMPENSATION	PAYROLL TAXES	OPERATING EXPENSES	DEPRECIATION	NET INCOME
Domestic Services	\$ 32,106	\$ 18,874	\$ 2,105	\$ 1,387	\$ 3,729	\$ -	\$ 6,011
Bingo	690	635	21	47	-	-	(13)
R.A.R.C.-Maintenance	2,122	1,967	10	145	-	-	-
R.A.R.C.-Kitchen	2,276	2,110	11	155	-	-	-
Paper Shredding	15,430	6,612	530	486	1,062	2,081	4,659
Spacers	6,134	4,481	348	329	27	-	949
Shoe	3,169	2,363	165	174	652	-	(185)
Spackling	10,155	4,016	315	295	299	-	5,230
Dividers	2,232	1,791	139	132	-	-	170
TOTALS	\$ 74,314	\$ 42,849	\$ 3,644	\$ 3,150	\$ 5,769	\$ 2,081	\$ 16,821

See Notes to Financial Statements.

RAPIDES ASSOCIATION FOR RETARDED CITIZENS  
ALEXANDRIA, LOUISIANA

SCHEDULE OF FINDINGS, QUESTIONED COSTS  
AND CORRECTIVE ACTION

Year Ended June 30, 2000

FUND INVOLVED COST	FINDINGS	
General Fund	2000-1 <u>Inadequate Segregation of Duties</u>	N/A

Finding:

Due to the small number of accounting employees, the Association did not have adequate segregation of functions within the accounting system.

Recommendation:

Based upon the size of the accounting operations and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response and/or Corrective Action:

No response and/or corrective action necessary.

RAPIDES ASSOCIATION FOR RETARDED CITIZENS  
Alexandria, Louisiana

SCHEDULE OF ALLOWABLE COSTS ATTRIBUTED TO OMR CONTRACT  
June 30, 2000

	COST REPORT		AUDIT ADJUSTMENTS	AS ADJUSTED
ADMINISTRATIVE AND GENERAL MISCELLANEOUS				
Salaries - Administrator	\$ 38,305	6)	\$ (287)	\$ 38,018
Salaries - Assistant Administrator	25,712	6)	(143)	25,569
Salaries - Clerical	23,428	6)	(226)	23,202
Payroll Taxes	6,690	6)	(51)	6,639
Unemployment	14,593	1)	(13,362)	1,231
Employee Benefits	1,399	10)	(1,399)	-
Advertising	263		-	263
DUES (MEMBERSHIP)				
Insurance-Workman's Compensation	18,204	2)	(15,895)	2,309
Insurance-Liability	3,858	9)	(3,858)	-
Insurance-Motor Vehicle	5,746	3)	390	6,136
Licenses	498		-	498
Office Supplies	5,522	8)	27	5,549
Motor Vehicle Expense	22,740	7)	(2,038)	20,702
Postage	796		-	796
Audit & Legal	5,500		-	5,500
Telephone	5,915	4)	(1)	5,914
Training, In-service	2,732		-	2,732
Travel & Seminars	5,638	8)	319	5,957
Total Administrative & General Miscellaneous	<u>\$ 187,539</u>		<u>\$ (36,524)</u>	<u>\$ 151,015</u>
PLANT OPERATION AND MAINTENANCE				
Salaries & Wages	\$ 4,398		\$ -	\$ 4,398
Payroll Taxes	337	1)	(337)	-
Insurance-Building	-	9)	3,957	3,957
Repairs, Buildings & Grounds	4,458	7)	(40)	4,418
Repairs & Maintenance, Furniture- and Equipment	6,011		-	6,011
Supplies	4,725		-	4,725
Utilities	<u>10,356</u>		<u>-</u>	<u>10,356</u>
Total Plant Operations & Maintenance	<u>\$ 30,285</u>		<u>\$ 3,580</u>	<u>\$ 33,865</u>

RAPIDES ASSOCIATION FOR RETARDED CITIZENS  
Alexandria, Louisiana

SCHEDULE OF ALLOWABLE COSTS ATTRIBUTED TO OMR CONTRACT  
June 30, 2000

(Continued)

	<u>COST REPORT</u>		<u>AUDIT ADJUSTMENTS</u>	<u>AS ADJUSTED</u>
<b>CAPITAL ASSET COST</b>				
Depreciation - Buildings	\$ 1,347		\$ -	\$ 1,347
Depreciation - Furniture & Equipment	145	5)	2,974	3,119
Depreciation - Motor Vehicles	6,254	5)	16,186	22,440
Total Capital Asset Cost	<u>\$ 7,746</u>		<u>\$ 19,160</u>	<u>\$ 26,906</u>
<b>DIETARY</b>				
Food	\$ 864		\$ -	\$ 864
Supplies	172		-	172
Total Dietary	<u>\$ 1,036</u>		<u>\$ -</u>	<u>\$ 1,036</u>
<b>THERAPEUTIC AND TRAINING</b>				
Salaries	\$ 533,033	6)	\$ (4,366)	\$ 528,667
Employee Benefits	3,899	10)	1,423	5,322
Unemployment tax		1)	19,485	19,485
Insurance-Workman's Compensation		2)	14,068	14,068
Medical-Nursing	1,164		-	1,164
Payroll Taxes	40,655	1)	(212)	40,443
Total Therapeutic & Training	<u>\$ 578,751</u>		<u>\$ 30,398</u>	<u>\$ 609,149</u>
<b>TOTALS</b>	<u>\$ 805,357</u>		<u>\$ 16,614</u>	<u>\$ 821,971</u>

- 1) To reallocate payroll taxes and reduce for taxes on unallowed wages.
- 2) To reallocate Workman's Compensation insurance and reduce for insurance on unallowed wages
- 3) To adjust for prepaid insurance at beginning and end of the year for motor vehicles.
- 4) To adjust for rounding.
- 5) Depreciation on capital lease equipment
- 6) Differences in Accrual
- 7) Reimbursement of expenses
- 8) Difference in Accounts Payable
- 9) To adjust for prepaid insurance at beginning and end of the year for building and to reclassified
- 10) To reallocate.

See Notes to Financial Statements